



Special Notice

CALIFORNIA
STATE BOARD
OF EQUALIZATION

450 N Street
Sacramento California 95814

NOTICE TO IFTA CARRIERS

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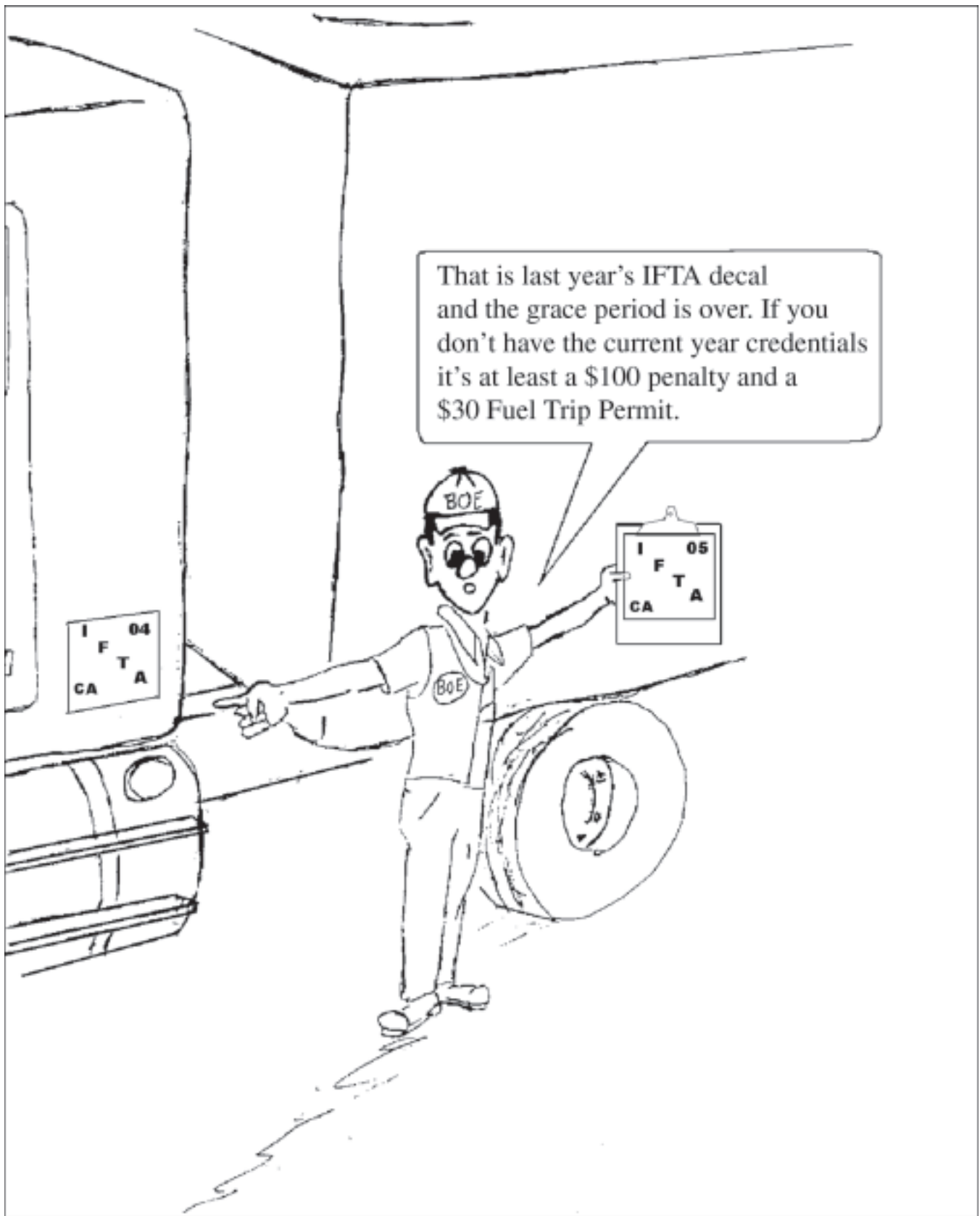
Ramon J. Hirsig
Sacramento

You must be in possession of valid IFTA credentials (license and decals) or a properly completed California Fuel Trip Permit when entering or re-entering California. Failure to comply may result in the assessment of a penalty. The penalty can be calculated two different ways. First, if the Board determines an amount of tax due, the tax plus the greater of 25% of the tax or \$500 will be imposed; or, where the Board does not determine the amount of tax that is due, the penalty is \$100. For each subsequent offense, \$100 will be added to the amount of the penalty until a maximum penalty of \$500 is reached. The penalty is in addition to the purchase of a California Fuel Trip Permit.

IFTA credentials are valid until December 31st of the year they were issued, unless the credentials have been revoked, canceled, or suspended by the carrier's base jurisdiction. For carriers in good standing with their base jurisdiction (all reports are filed, all amounts due are paid, and a timely renewal is filed and paid), a two month grace period is granted to display the current year decals. For example, carriers in good standing have until the end of February to display the current year decals. Carriers entering California on March 1st without displaying the current decals (or being in possession of a properly completed California Fuel Trip Permit) will be assessed the penalties as described above.

We encourage all carriers to keep their accounts in good standing, to renew their IFTA licenses timely, and to display the current year decals by the end of February. Many IFTA jurisdictions, including California, increase IFTA enforcement beginning March 1st of each year. Don't wait. Make sure you have the proper credentials for your vehicles.

FUEL TAXES DIVISION
Motor Carrier Section



CARRIERS - DON'T MAKE THIS MISTAKE IN MARCH 2005
READ THE BACK OF THIS PAGE TO BE SURE YOU HAVE YOUR
2005 IFTA LICENSE AND DECALS